

The Implementation of Accrual Accounting in Lithuania's Public Sector: Retrospective Assessment of the Challenges

Greta Timukaitė

Vilnius University, Lithuania

E-mail: greta.timukaite@evaf.stud.vu.lt

<https://ror.org/03nadee84>

Asta Šalienė

Vilnius University, Lithuania

E-mail: asta.saliene@evaf.vu.lt

ORCID: <https://orcid.org/0000-0002-1353-3709>

<https://ror.org/03nadee84>

Annotation. The article analyses the reform of the Lithuanian public sector accounting system, with an emphasis on the transition from cash-based to accrual-based accounting based on International Public Sector Accounting Standards (IPSAS). The study examines the stages of the reform and the challenges encountered, including the lack of qualified personnel, complex legal systems and insufficient technological infrastructure. Based on a literature review and qualitative expert interviews, the study finds that external pressures - EU policy, IPSAS recommendations, and internal motivation - led to the initiation of the reform. Although the long-term benefits of the reform are evident, the study highlights persistent systemic challenges, including gaps in legal alignment with the accrual basis, uneven technological readiness, and varying levels of accounting professionals' competence. Therefore, to ensure the sustainability and effectiveness of accrual-based public sector accounting in Lithuania, it is essential to further develop the legal and institutional framework, continuously enhance professional development, and strengthen inter-institutional cooperation. The article contributes to the international discourse on public sector accounting harmonisation by providing a detailed, context-specific case study of the Lithuanian experience.

Keywords: accrual basis, accrual accounting, IPSAS, public sector reform.

JEL Code: M19, M29, M41.

Introduction

The systemic changes in the former Socialist countries of Central and Eastern Europe, which began approximately 35 years ago, represent a pivotal moment in modern history, spanning the length of a human generation (de Vries and Nemec, 2025). Historical turning points never lose their relevance. The retelling of history and the emphasis on different aspects continually enrich scientific perspectives and provide an opportunity to compare the practices of different countries, in this study, accounting reforms. Replicating research in different countries is essential for revealing regional specificities, the understanding of which helps to develop new theories or confirm existing ones.

The reform of public sector accounting in Lithuania has been ongoing for several decades, beginning with the initial transformations following the restoration of independence and continuing through to the most recent legislative developments. Throughout this period, significant changes have been introduced to transition from legacy cash-based accounting systems to internationally recognised

standards. A key focus of these reforms has been the implementation of the accrual basis, aimed at improving the transparency, accuracy, and accountability of financial information in the public sector.

Despite the strategic importance of these reforms, the transition to accrual-based accounting has faced substantial challenges. These include a shortage of qualified personnel, complex legal requirements, and delays in establishing the necessary technological infrastructure. Such obstacles have not only hindered the effective implementation of the reforms but have also raised doubts about their practical benefits. Chow and Aggestam Pontoppidan (2019), Schmidhuber et al. (2022), Gourfinkel (2022), Li (2019), Van Helden and Uddin (2016), and Vivian and Maroun (2018) have examined the complexities of public sector accounting reforms, while Lithuanian researchers, including Bikienė (2011), Igliukaitė and Deinarovičiūtė (2016), Kamarauskienė (2014), and Mackevičius (2010) have explored these issues within the national context.

The topic of the article remains relevant in light of international trends urging governments to modernise public sector accounting systems, align with International Public Sector Accounting Standards (IPSAS), and ensure their harmonisation. The issue of harmonisation remains a subject of research, and individual country case studies contribute to the overall body of knowledge. The initial results of active reforms have already revealed both positive outcomes and certain shortcomings or inconsistencies that require solutions and recommendations. The relevance of this study is further supported by the fact that research on the implementation of the accrual basis in public sector accounting is still ongoing. Given that this topic has been relatively narrowly explored in Lithuania, the article focuses specifically on the Lithuanian case. The study aims to reveal the stages of reform development and the challenges associated with implementing the accrual basis in Lithuania, thereby unlocking the potential benefits of the reform in promoting more transparent and efficient public sector financial reporting.

The aim of the research is a retrospective assessment of the challenges of accrual accounting basis implementation in Lithuania.

The research employs methods as literature analysis, synthesis, induction, deduction, and systematisation. Data collection was conducted using expert interviews. The results were interpreted using qualitative content analysis to extract key text segments and summarise expert insights.

The article consists of a theoretical framework that outlines the regulatory changes in Lithuania aimed at implementing public sector accounting reform. The literature review examines the challenges faced by different regions in carrying out public sector reforms. The methodological section presents the expert interview research method, followed by the presentation of research findings and conclusions.

1. Theoretical background

1.1 The regulation of public sector accounting in Lithuania: 1994-2025

Over the past decades, Lithuania's public sector (hereinafter – PS) accounting structure has undergone a series of transformations that have significantly shaped the current accounting system. These changes, viewed through a historical lens, reflect the political, economic, and social challenges the country has faced. After regaining independence, public sector entities (hereinafter – PSE) in Lithuania continued to apply accounting principles and rules inherited from the Soviet era, which were no longer suitable for the emerging needs of a modern state (Mackevičius, 2010). Although the restoration of independence of Lithuania occurred in 1990, meaningful changes to public sector structures, including the accounting system, were only initiated in 1994. These changes were hampered by several factors: the dismantling of the Soviet system, a lack of clear recognition by legislators of the importance of civil service, and insufficient financial resources (Juralevičienė, 2005).

A critical turning point occurred in 1995 with the adoption of the Law on Budgetary Institutions of the Republic of Lithuania (1995), which set out the basic principles for the establishment, reorganisation, management, and financing of institutions funded in full or in part by the state or municipal budgets. Article 10 of this law required budgetary institutions to organise their accounting and reporting in

accordance with procedures established by the Ministry of Finance. However, due to a lack of substantive updates, institutions continued to rely on outdated rules and individual experience until 2001 (Mackevičius, 2010). The Law on Financial Accounting (The Republic of Lithuania, 2001), Article 3(5), stipulates that, in maintaining their accounts, budgetary institutions shall follow the Budgetary Institutions Accounting Standards approved by the Ministry of Finance. These standards must be developed in accordance with the International Public Sector Accounting Standards and other methodologies (guidelines, studies) prepared by the Public Sector Committee of the International Federation of Accountants.

Between 1990 and 2005, the organisation of public sector accounting encountered numerous challenges that revealed the necessity for reform. The course of this reform was shaped by evolving stakeholder needs and broader contextual factors, including political, economic, and historical circumstances (Kamarauskienė, 2014). A significant contribution to the planning and implementation of reforms came from Lithuania's accession to the European Union on 1 May 2004. In 2005, the *Concept for the Reform of the Public Sector Accounting and Financial Reporting System* (The Republic of Lithuania, 2005) was introduced, aimed at reforming the public sector accounting and financial reporting framework to provide reliable and objective information necessary for economic decision-making.

The reform was also intended to contribute to the more effective management of state resources at all levels and to ensure their more transparent use. The Concept identified shortcomings in the accounting system that needed to be addressed. These included: the accounting and financial reporting procedures for budgetary institutions, municipalities, EU structural funds, and monetary funds were regulated differently, did not fully meet the needs of users of accounting information and financial statements, and did not comply with international accounting standards; the regulations were unclear or insufficient; some assets were not recorded in accounting and, therefore, were not disclosed in financial statements; the values of assets shown in accounting and financial statements did not always correspond to their actual value; not all liabilities were recorded in accounting and thus were omitted from financial statements; assets and liabilities were not always correctly classified as long-term or short-term; different software was used for accounting and financial reporting, which, when aggregating differently prepared financial statements for higher-level consolidated reporting, increased the need for manual work and, consequently, the risk of errors. As a result, the quality of the information produced was compromised. The Concept set the reform implementation period until 2008.

A significant reform milestone was the adoption of the Law on Public Sector Accountability in 2007 (The Republic of Lithuania, 2007), which aligned Lithuania's PS accounting system with International Public Sector Accounting Standards (IPSAS). The law required all public sector entities to maintain accounting records and prepare financial statements in accordance with the national Public Sector Accounting and Financial Reporting Standards (PSAFRS). This marked the official transition from cash-based to accrual-based accounting, establishing a harmonised and consolidated reporting model and strengthening accountability to the public through enhanced transparency.

The Law on Public Sector Accountability (The Republic of Lithuania, 2007) was amended and refined as many as 21 times up to 2025. However, its core provisions remained unchanged, and the legal obligation to apply the accrual basis in public sector accounting entered into force. This legal act defines the content, requirements, and responsibilities related to the financial and budget execution reports of public sector entities. It ensures consistency, accountability, and transparency in the preparation and submission of financial statements.

In summary, since 1990, Lithuania's public sector accounting has undergone substantial transformation, evolving from a Soviet-era model to a system aligned with international standards. These reforms have enhanced transparency, accuracy, and public accountability and laid a foundation for more effective financial management in the public sector. The historical development of the legal framework has demonstrated that systemic changes have driven continuous improvement and the shift toward new

operational models based on IPSAS. The reform was both a challenge and an opportunity to improve the quality of financial reporting and governance.

It should be noted that over the last few decades, public sector accounting reforms in many countries, including Lithuania, have focused on reducing financial reporting gaps and harmonising standards to enable cross-country comparability (Schmidhuber et al., 2020). Western countries increasingly adopted the accrual basis to manage fiscal responsibilities more transparently. According to Rajib et al. (2019), the accrual approach enables governments to present a clearer picture of their financial position and obligations. Abdulkarim et al. (2023) further argue that harmonised public sector accounting models improve data comparability, transparency, and decision-making effectiveness while enhancing resource planning.

Concluding, the decision of the government made in 2007 to adopt the accrual basis in Lithuania brought tangible benefits to the Lithuanian public sector, improving transparency, financial accuracy, and international reputation. The finalisation stage of the accrual accounting reform began in 2010-2011. Major promoters/drivers were the Prime Minister's/Government Office, the Ministry of Finance, the National Audit Office, and to some extent, consultants and IT companies (Kuhlmann and Bouckaert, 2016). Despite the reform's complexity and delays, the shift has significantly enhanced the overall quality of financial reporting and paved the way for the continued modernisation of public financial management.

1.2 Challenges of public sector accounting reform

The implementation of public sector reforms has not been without obstacles. As the literature indicates, public sector accounting reform is a complex process shaped by institutional, political, cultural, and technical factors, often resulting in uneven adoption and varied outcomes across countries (Bobé et al., 2017; Vivian and Maroun, 2018). Iacuzzi (2022) notes that financial reporting often fails to capture the full fiscal reality of local governments due to insufficient disclosures, unclear standards, and ambiguous definitions of core accounting concepts. In the European context, challenges include institutional resistance to reform, uncertainty surrounding the development and implementation of governance and accounting standards (Biondi, 2017). An in-depth exploration of these challenges is essential to understanding the conditions under which reform efforts succeed or fail and to inform future reform strategies.

A recurring theme in the literature is the presence of institutional resistance and political inertia that hinder the adoption of accrual accounting. In many contexts, governments face significant obstacles related to administrative fragmentation, weak legal enforcement, and a lack of inter-institutional cooperation (Jorge, Coelho and Pimentel, 2023). For instance, Biondi (2017) highlights uncertainty in developing and implementing new governance frameworks and accounting standards in European public sectors. Gourfinkel (2022) emphasises that successful reform depends heavily on political support, stakeholder engagement, and clearly defined reform strategies. For instance, in the Portuguese context, the lack of political will and inconsistent use of financial information based on ideological alignment further complicate efforts to institutionalise reforms (Jorge, Nogueira and Jesus, 2023).

From a technical perspective, implementing the accrual basis is resource-intensive and operationally complex. Accrual accounting requires not only comprehensive changes to accounting systems and software but also the availability of reliable data and skilled personnel. Fernandes et al. (2021) identify common technical difficulties such as the need to harmonise disparate accounting systems, incompatibilities with existing local systems, and a general shortage of professional expertise. Jorge et al. (2024) further note that even when financial information is available, political actors often struggle to interpret and utilise it effectively due to operational and cognitive limitations. As a result, financial reporting reforms often fail to meet their intended governance-enhancing goals.

Another widely reported barrier is the significant financial cost of implementing accrual accounting. These reforms demand investment in training, IT infrastructure, audit systems, and transitional support (Heald and Hodges, 2015). Vivian and Maroun (2018), writing in the context of South Africa, cite funding shortages and operational uncertainty as major impediments. Similar concerns are echoed by Abhishek and Divyashree (2019), who report high implementation costs and a limited role for financial experts in budget control in India. In low-capacity environments, such as many Latin American countries, corruption, low institutional quality, and partial IPSAS adoption further exacerbate the risks of misapplication and manipulation of accrual data (de Lira et al., 2025).

Transitioning to accrual-based accounting often requires significant legal changes to align national laws with IPSAS requirements. Heald and Hodges (2015) emphasise the need for legal reform and institutional coordination, noting that discrepancies between existing legislation and accrual accounting requirements hinder consistent implementation. The Lithuanian case also illustrates this challenge, as compliance with the Law on Budgetary Institutions (Republic of Lithuania, 1995) must be ensured when implementing new standards. However, without coordinated legal support, reforms risk becoming fragmented or symbolic (Van Helden and Uddin, 2016).

Successful accrual reform depends on the readiness and competence of accounting professionals. Yet, the literature reveals that many public sectors face shortages in appropriately trained staff, which undermines the effective application of new accounting systems (Fernandes et al., 2021; Abeysinghe and Samanthi, 2016). Abhishek and Divyashree (2019) note that interpreting accrual-based reports requires an advanced understanding of accounting concepts – an area where capacity gaps are common. Vivian and Maroun (2018) add that overreliance on outdated accountability frameworks further limits professionals' ability to operate within an accrual-based environment.

Cultural norms and perceptions among public sector actors also influence reform outcomes. Studies highlight that financial information is often used selectively to support political narratives rather than to inform objective decision-making (Jorge et al., 2023). Abhishek and Divyashree (2019) argue that without efforts to increase financial literacy and reform the broader culture of governance, accrual-based systems may fail to deliver the intended benefits of transparency and efficiency. These issues are particularly salient in contexts where traditional values and political considerations dominate public administration (Van Helden and Uddin, 2016).

Fragmented governance structures, particularly in decentralised systems, often result in uneven implementation of accrual reforms. Matos et al. (2023) highlight that local governments frequently lack the necessary tools and institutional frameworks to align with national standards. Inadequate measurement instruments and limited integration of reforms into public service delivery hinder their effectiveness at the subnational level.

Many public sector reforms prioritise short-term accountability over long-term sustainability. While IPSAS aims to improve comparability and fiscal responsibility, few reforms systematically integrate long-term performance goals such as those associated with the Sustainable Development Goals (SDG). For instance, the IMEE Index (Index of Municipal Expenditure Effectiveness), developed in Portugal, attempts to bridge this gap by linking expenditure to long-term outcomes (Matos et al., 2023), but such tools remain underdeveloped in many countries. The challenges of implementing the accrual basis in public sector accounting are deeply interconnected with institutional readiness, political stability, financial capacity, legal compatibility, and organisational culture (see Table 1).

Table 1. **Challenges in implementing the accrual basis in public sector accounting**

Authors	Year	Country	Key challenges
Klimavičienė and Mykoliaitienė	2008	Lithuania	Low stakeholder motivation, system complexity, outdated documentation, and lack of information
Abeyasinghe and Samanthi	2016	Sri Lanka	Valuation difficulties, political influence, and lack of qualified staff
Bobe et al.	2017	Ethiopia	Political/social complexity, resistance to change, resource and capacity constraints
Vivian and Maroun	2018	South Africa	Uncertainty, funding shortages, and reporting inconsistencies
Abhishek and Divyashree	2019	India	High costs, specialist shortage, accounting complexity, and user capacity gaps
Fernandes et al.	2021	Portugal	System harmonisation, skills shortage, political interference, and institutional inertia
Gourfinkel	2022	Israel	Lack of political support, internal resistance, and multi-level standard alignment
Iacuzzi	2022	Italy	Incomplete reporting, standards mismatch, and ambiguous definitions
Jorge, Cerqueira and Furtado	2023	Portugal	Revenue over-budgeting, weak institutional control, political opportunism, and forecasting inaccuracies
Jorge, Coelho and Pimentel	2023	Portugal	Weak institutional cooperation, lack of political commitment, and ineffective budgeting tools for gender equality
Jorge, Nogueira and Jesus	2023	Portugal	Political use of financial information, inconsistent use based on political alignment, and limited impact of reform context
Matos et al.	2023	Portugal	Lack of impact-based assessment tools, disconnect between expenditure and outcomes, difficulty aligning with SDGs
Jorge et al.	2024	Portugal	Limited use of financial information by politicians, gaps in understanding and application of financial reports
de Lira et al.	2025	19 Latin American countries	Corruption, low institutional quality, partial IPSAS adoption, and manipulation risk in accrual accounting

Source: compiled by authors

It is highlighted that issues such as corruption, low institutional quality, and manipulation risks are prevalent in several Latin American countries (de Lira et al., 2025). In Portugal, recurring themes include limited use of financial data by political actors, weak institutional cooperation, political opportunism, and gaps in performance-based budgeting (Jorge et al., 2023; Matos et al., 2023). Other cases, such as Israel and Italy, face challenges related to political support, internal resistance, and mismatches between existing standards and IPSAS requirements (Gourfinkel, 2022; Iacuzzi, 2022). In developing countries like India, Ethiopia, and Sri Lanka, high implementation costs, skill shortages, and political interference further complicate reform efforts (Abhishek and Divyashree, 2019; Bobe et al., 2017; Abeyasinghe and Samanthi, 2016). Collectively, Table 1 illustrates that while many challenges are context-specific, common patterns of institutional, technical, and political barriers emerge across regions.

In Lithuania, the reform was endorsed by Government Resolution No. 718 of 29 June 2005, which outlined the challenges of transitioning to the accrual basis: increased costs for the creation, implementation, and maintenance of the system; preparation of information under different accounting principles during the transition period; inability to compare financial statements across several periods; higher qualification requirements and training needs for accounting professionals; a relatively long transition period; and duplication or transformation of accounting systems used for budget execution

monitoring. We can see that the challenges experienced in implementing the accrual basis in Lithuania do not differ substantially from those encountered in other regions.

Despite the robustness of the IPSAS framework, successful implementation requires localised strategies that take into account the unique administrative and political conditions of each country. Given the multifaceted nature of these challenges, it is clear that empirical research is needed to assess the extent, impact, and interrelationships of these barriers. Lithuania, by providing an assessment of the challenges of public sector accounting implementation, could serve as a good practice example for other regions. Also, the assessment of challenges can be a tool for planning the management of potential risks when implementing reforms. Such research would provide important insights for policymakers and practitioners seeking to develop more realistic, sustainable, and context-appropriate reform strategies.

2. Methodology

The aim of the research is to conduct a retrospective assessment of the challenges associated with the implementation of the accrual accounting basis in Lithuania. The method was selected to ensure reliable, in-depth results and to capture the practical experience of public sector professionals. Although the accrual basis has been in use in Lithuania for several years, practical difficulties persist, and the experiences of accounting professionals remain underexplored. The main objective of this study is to evaluate the practical challenges of implementing the accrual basis and assess its effectiveness in the Lithuanian public sector through the perspectives of practitioners.

Semi-structured expert interviews were conducted. A total of 15 open-ended questions – issues were developed based on prior literature and the challenges identified during the document analysis phase. These issues explored the rationale for reform, encountered obstacles, perceived benefits, legal and technological requirements, and the role of external influences (e.g., EU policy). The issues include:

1. Assessing the application of the accrual basis in the public sector.
2. Identifying the main reasons for the transition to accrual accounting in the public sector.
3. Difficulties that emerged during the transition to accrual accounting.
4. Recognising the advantages of moving to the accrual basis.
5. Legal changes are required for the transition to the accrual basis.
6. Technological means used in the implementation of the accrual basis.
7. Assessing the readiness and competence of accounting professionals in applying the accrual basis.
8. Resource requirements (human and financial) for the implementation of the accrual basis.
9. The importance of external factors (e.g., international recommendations, EU policies) in implementing accrual accounting.
10. How the application of the accrual basis affects decision-making processes in the public sector.
11. The perceived usefulness of the accrual basis in everyday work by public sector accountants.
12. Comparing accrual accounting to cash accounting in terms of advantages in the public sector.
13. Identifying the main challenges related to accrual accounting in the public sector.
14. Legal shortcomings are hindering the effective implementation of accrual accounting.
15. Improving the legal and institutional environment for more effective application of the accrual basis.

A convenience sampling method was applied, focusing on public sector professionals with direct experience in applying the accrual basis. Eight experts agreed to participate voluntarily. Their roles, experience, and institutional affiliations are summarised in Table 2.

Table 2. **Expert sampling**

<i>Expert code</i>	<i>Position</i>	<i>Years of experience</i>
E1	Chief Accountant	18 years
E2	Accountant	Less than 1 year
E3	Accountant	20 years
E4	Chief Accountant	24 years
E5	Accountant	32 years
E6	Lecturer	21 years
E7	Lecturer	6 years
E8	Accountant	20 years

Source: compiled by authors

The qualitative approach enabled the collection of rich, experience-based narratives, revealing both recurring patterns and individual insights. According to Hamilton et al. (2023), qualitative interviews are especially useful for exploring subjective meaning and lived experience, which was essential for this study.

Ethical Considerations. Ethical principles, such as respect for dignity, fairness, confidentiality, and informed consent, were strictly observed throughout the interview process. Participants were briefed on the research goals, data usage, and anonymity protections. The formulation of interview questions adhered to academic standards and ensured neutrality and appropriateness (Sánchez et al., 2023).

Limitations of the research. The findings are inherently subjective and may reflect the individual biases, experiences, or professional positions of the interviewed experts. The limited number of participants may restrict the generalizability of the results, especially when interviews are conducted within a single country or institutional context. Access to high-level experts can be challenging, potentially leading to a sample that is not fully representative of all relevant stakeholder perspectives. The dynamics of the interview itself, such as leading questions or social desirability bias, can influence the responses given, thereby affecting the reliability of the data.

3. Results of the research

The results of expert interviews are presented in the discussion of each issue. *The first issue is the assessment of the application of the accrual basis in the public sector.* The assessment of changes has been distinguished into sub-categories, which are assigned to: positive, good (see Table 3).

Table 3. **Experts' insights on changes made.**

Category	Sub-category	Answers from experts
Assessment of changes	Positively	E1: 'Positively <... > '.
		E2: 'I have a positive <... > '.
		E3: 'Positively <... > '.
		E4: 'Positively <... > '.
		E5: <... > I have a positive <... > '.
		E6: <... > I have a positive <... > '.
		E7: 'I have a positive <... > '.
	Well	E8: 'Okay <... > '.

Source: compiled by authors

From the answers provided, it can be concluded that all experts assess the changes positively. It is noted that the responses showed that this change is associated with a more accurate reflection of financial results, better analysis of the financial situation, more transparent budget planning and better-quality reporting. In addition, some experts stressed that the accrual basis contributes to more efficient decision-making and promotes accountability to the public. In conclusion, these changes were necessary and have many positive aspects.

The second issue is related to *the main reasons that led to the transition to accrual accounting in the public sector*. The 'reasons for the reform' have been distinguished, which includes the following elements: EU Directives and international requirements, necessity of accounting of assets and liabilities, improvement of the quality of financial information, increasing transparency and accountability, more efficient public finance management and necessity of reform due to the shortcomings of the existing system (see Table 4).

Table 4. **Analysis of the reasons for the reform by expert assessment**

Category	Sub-category	Answers from experts
Reasons for the reform	EU directives and international requirements	E1: 'The EU Directives and the recommendations of the National Audit Office <... > '. E3: '<... > on the < of international standards... > '. E7: '<... > harmonisation of accounting.' E2: '<... > to account for assets and financial resources <... > '.
	The Necessity of Accounting for Assets and Liabilities	E5: '<... > assets and liabilities are not fully accounted for <... > '. E6: '<... > the state would know how much property < owns... > '.
	Improving the quality of financial information	E4: 'More accurate data presentation <... > '. E6: '<... > allows you to better understand your financial situation <... > '.
	Increasing transparency and accountability	E6: '<... > allows us to more accurately show what financial obligations the state has <... > '.
	More efficient management of public finances	E6: '<... > helps you make better budgeting decisions <... > '.
	The need for reform due to the shortcomings of the existing system	E8: '<... > system was not a seamless <... > '.

Source: compiled by authors

From the answers of the experts, it can be concluded that the main factors of the reform were the requirements of EU directives and international standards. The necessity of accounting for public sector assets and liabilities, increasing accuracy and accountability to the public, and more efficient budget planning became apparent. Some experts stressed that the reform was necessary due to the uneven accounting system that existed until then. In conclusion, it can be said that the transition to the accrual basis was determined by both external and internal accounting requirements of the public sector.

Issue No. 3 covers *the difficulties that have emerged during the transition*. The category 'difficulties in the implementation of the reform' has been distinguished into sub-categories, which have been assigned: competence, legal regulation, technologies, resources, PSAFRS, asset accounting, and there were no difficulties (see Table 5).

Table 5. Difficulties highlighted by experts

Category	Sub-category	Answers from experts
Difficulties in implementing the reform	Competence	E5: 'I had to learn a lot <... >'. E6: 'Lack of competence of employees <... >'. E7: '<... > retraining of employees <... >'. E2: 'Application of the legal framework <... >'. E5: '<... > frequent changes in legislation <... >'. E8: 'It was necessary to develop a completely new methodology <... >'. E5: '<... > there was no unified software <... >'. E6: '<... > Updating Accounting Systems <... >'. E2: '<... > limitation of financial resources <... >'. E6: '<... > high implementation costs <... >'. E2: '<... > installing PSAFRS <... >'. E4: 'Basically, the entire accounting has changed <... >'. E6: '<... > the complexity of the new accounting standards <... >'. E1: 'Attribution of assets to sources of financing <... >'. E7: '<... > inventory of state assets <... >'. E3: '<... > didn't <... >'. E3: '<... > didn't <... >'.
	Legal regulation	
	New technologies	
	Resources	
	Complexity of PSAFRS	
	Asset accounting	
	There were no difficulties	

Source: compiled by authors

Most identified various challenges related to human and technical, legal and methodological aspects. In many cases, the answers emphasised the lack of competence of employees, new accounting programs, new standards, and insufficient preparation to apply them. Also, emphasis is placed on changes in legislation and the lack of methodologies (e.g., lack of integrated software). Several respondents also spoke about the difficulties related to the implementation of the PSAFRS. However, one respondent noted that they did not experience any difficulties and the transition went smoothly.

Issue No. 4 focuses on *the advantages of switching to the accrual basis*. The category 'advantages of the principle' has been distinguished into sub-categories: accuracy, transparency, comparability, and systematics (see Table 6).

Table 6. Experts' insights on the advantages of the reform

Category	Sub-category	Answers from experts
Advantages of the principle	Accuracy	E1: 'Exact performance result <... >'. E3: '<... > a more accurate reflection of the financial position <... >'. E6: '<... > the accuracy of financial statements has increased <... >'. E2: '<... > more transparent accounting <... >'. E4: '<... > allows you to analyse the real costs of each year <... >'. E8: '<... > more transparent information'. E7: 'It is easier to compare the finances of public sector organisations and the state with business entities <... >'. E5: '<... > unified accounting system <... >'. E8: '<... > more reliable information <... >'. E8: '<... > more reliable information <... >'.
	Transparency	
	Comparability	
	Systematics	

Source: compiled by authors

It can be concluded that, according to the answers received, the application of the accrual basis has proved successful and is useful in today's accounting. The responses emphasised a more accurate reflection of the financial situation, increased accuracy and reliability of financial statements. Also, the advantages were noted: clearer and more transparent accounting, and more efficient budget planning. In addition, the experts mentioned that the unified accounting system makes it easier to compare public sector data with business entities. Consolidated reporting and compliance with international standards strengthen trust in public sector financial information.

The fifth issue *is whether legal changes were needed during the transition to the accrual basis in your country*. The category of legal changes has been distinguished into sub-categories: amendments to laws, consolidation of the PSAFRS, preparation of methodological measures, and updating of legal acts and regulations (see Table 7).

Table 7. **Expert's insights into the legal changes in the transition to the accrual basis**

Category	Sub-category	Answers from experts
Legal changes	Amendments to the laws	E1: '<... > the entire legal regulation has changed fundamentally <... >'. E4: '<... > new legal acts.' E6: '<... > there was a need for changes in the accounting regulations <... >'. E2: '<... > to the new ISFAS system <... >'. E3: 'Established public sector accounting standards <... >'. E6: '<... > Financial Reporting Standards <... >'. E8: '<... > to adopt and approve the < of the PSAFRS... >'. E5: '<... > different sample accounting managers <... >'. E7: '<... > of the accountant's manager (as recommendations) with examples <... >'. E8: '<... > to develop and approve a new accounting methodology <... >'. E2: '<... > new legislation adopted and previous < adjusted... >'. E6: '<... > amendments to the accounting regulations and public finance management legislation. E7: 'Amendment of national legislation <... >'.
	Consolidation of PSAFRS	
	Preparation of methodological tools	
	Updating legislation and regulations	

Source: compiled by authors

Most experts emphasised that before the reform, accounting was carried out according to an outdated methodology. Therefore, it was necessary to adjust the existing legislation and adopt new legislation. One of the most important measures was the adoption of the Law on Public Sector Accountability (Republic of Lithuania, 2007) and the consolidation of PSAFRS standards, which were mainly emphasised by experts. It was highlighted that it was necessary to create a new plan of accounts for the public sector, prepare exemplary accounting manuals and other methodological documents. The updating of the legislation was inevitable due to the need to adapt accounting processes to international standards and to ensure the quality of public sector financial reporting. One of the experts pointed out that the national legislation had been supplemented with concrete examples in order to provide practical guidance for accountants. It was also mentioned that the implementation of these changes required not only a legal but also a methodological basis; therefore, a lot of attention was paid to the preparation of practical documents.

To the issue *of the technological means used to implement the accrual basis* (No. 6), the category technological tools has been distinguished into sub-categories with assigned: implementation/update of accounting programs, development of specialised systems, use of Excel, automation of financial processes, and uncertainty (see Table 8).

Table 8. **Expert's insights into technological solutions**

Category	Sub-category	Answers from experts
Technological tools	Installing/Updating Accounting Programs	E1: '<... > had to install accounting programs <... >'. E4: 'New accounting programs have been implemented'. E6: '<... > Accounting Information Systems < Are Being Implemented and Updated... >'. E8: '<... > it was difficult to adapt the existing accounting programs to the new <... >'.
	Development of specialized systems	E2: 'A program has been developed for the application of PSAFRS standards'.
	Using Excel	E5: '<... > used an Excel spreadsheet <... >'. E8: '<... > most often used in accounting only Excel tables <... >'.
	Automation of financial processes	E6: '<... > used data management and reporting platforms <... >'.
	Uncertainty	E7: 'I can't comment <... >'.

Source: compiled by authors

Many institutions have had to implement or adapt accounting programs to the new requirements. The answers reveal that technological changes have been uneven. Also, the data obtained shows different levels of preparedness and technological capacity among public sector institutions. Data management and reporting platforms that allow for the automation of financial processes are also mentioned. Some institutions have faced challenges in implementing new systems due to a lack of funds or the inapplicability of existing programmes. It can be concluded that during that period, there was no unanimous decision – each institution solved technological issues according to its capabilities.

Seventh issue: *the assessment of the readiness and competence of accounting specialists to apply the accrual basis*. The category 'competence' has been distinguished into sub-categories: 'positive' and 'negative' (see Table 9).

Table 9. **Experts' assessments of the competence of accounting specialists**

Category	Sub-category	Answers from experts
Competence	Positively	E2: 'Training was carried out'. E3: 'Excellent'. E4: 'Positively'. E7: '<... > properly prepared'. E8: 'Training was held <... >'.
	Negatively	E1: 'There was almost no practical training <... >'. E5: '<... > specialists lacked competence <... >'. E6: '<... > many professionals have faced a lack of knowledge <... >'.

Source: compiled by authors

Some of the respondents positively assessed the preparation of specialists, indicating that training was carried out, qualification improvement took place, and over time, the skills of specialists improved. The data of the survey reveal that the institutions were studying together, organising joint training, where employees shared their experience and knowledge. Also, some of the respondents emphasized that there was a lack of knowledge during the transition period. Dissatisfaction with the lack of practical training was expressed, indicating that the specialists worked as they themselves understood. It can be concluded that although the initial level of preparation was challenging, consistent learning, practice, and cooperation with colleagues created conditions for successful adaptation to innovation.

The evaluation of *resources (human or financial)* was needed to properly implement this principle (issue No. 8), *established as* category 'Resources required for implementation' has been distinguished into sub-categories, to which are assigned: 'financial resources', 'human resources', and 'both types of resources' (see Table 10).

Table 10. Experts' assessments of the resources needed to implement the accrual basis

Category	Sub-category	Answers from experts
Resources needed for implementation	Financial resources	E1: 'Financial resources – a lot of <... >'. E3: '<... > financial resources to buy apps <... >'. E4: '<... > refresher costs <... >'. E6: '<... > significant financial investment <... >'. E8: '<... > to purchase and install new applications <... >'.
		E5: '<... > human resources have remained the same <... >'.
		Human Resources
		E7: 'At that time, there were enough human resources <... >'.
		E8: '<... > required a lot of human resources <... >'.
	Both types of resources	E2: '<... > < both human and financial resources... >'.

Source: compiled by authors

The responses of the respondents revealed that the implementation of the accrual basis in the public sector required both human and financial resources. The majority of the respondents said that financial investments were necessary – replacement of accounting programs, implementation of IT systems, training, consultations and data transfer processes. During the transitional period, institutions faced practical difficulties related to constantly changing reporting forms and errors in the carry-over of balances. The demand for human resources was high, especially when older professionals quit their jobs. Also, a number of respondents noted that there was a lot to learn on their own, and the workload increased significantly. It can be concluded that without adequate funding and human resources reform, the implementation of the reform would have been difficult.

The issue No. 9, 'importance of external factors (e.g., international recommendations, EU policies) in the implementation of accrual accounting in the public sector'. The category 'external factors' has been distinguished into sub-categories: 'very important', 'important', and 'less important' (see Table 11).

Table 11. Experts' assessments of the importance of external factors for accounting reform

Category	Sub-category	Answers from experts
External factors	Essential	E3:<... > the main factor that led to the emergence of the principle of accumulation <... >.
		E4: ' <... > very important <... > '.
		E5:<... > important are international public sector accounting standards <... > '.
		E6: 'International standards, especially IPSAS and EU recommendations, have been one of the most important factors <... > '.
		E7: 'There is no doubt that this was the basis.'
		E8: ' <... > were important <... > '.
Important	E1:<... > was very different from the previous accounting, so it very often made changes <... > '.	
	E2:' <... > external factors in lower-level institutions were not so relevant <... > '.	
	Less important	

Source: compiled by authors

The responses of the respondents revealed that external factors, such as international recommendations, EU policies and the experience of other countries, were important or even essential factors that led to the accounting reform. Lithuania relied on the example of other states, and the reform was based on international public sector accounting standards. The requirements of the European Union, in particular the application of the IMF, have been identified as the main guidelines for achieving accounting transparency and internationality. There is a tendency that it was external pressure and international obligations that prompted Lithuania to change public sector accounting. The problem was the quality of the translation; the wording of the standards was unclear, which could have made their application more difficult. However, without international guidelines, national decisions would have been slower and less clear. It was noted that EU policy has had a strong impact not only on the implementation of standards but also on the general approach to public sector transparency.

Issue No. 10 covers *'the impact of application of the accrual basis on decision-making processes'*. The category 'Influence of the accrual basis on decision-making' has been distinguished into sub-categories: 'positive influence', 'negative influence', and 'no opinion' (see Table 12).

Table 12. Experts' assessments of changes in decision-making using the accrual basis

Category	Sub-category	Answers from experts
The influence of the accrual basis on decision-making	Positive influence	E1: 'Clear cash flows, receivables, result of deeds. E3: 'More accurate financial information <... >'. E4: 'Solutions are based on calculations and more accurate.' E5: '<... > to understand the financial situation of the institution in detail <... >'. E6: '<... > provides more detailed data on real costs, asset and liability structure <... >'. E7: '<... > a clearer financial picture of the organization <... >'. E8: 'I don't have an opinion.'
	Negative influence	E2: 'It doesn't change.'
	No opinion	E8: 'I don't have an opinion.'

Source: compiled by authors

It was revealed that the application of the accrual basis implementation has a positive impact on decision-making in the public sector. This basis of accounting provides more accurate financial information. An improvement in the visibility of cash flows and a clearer disclosure of receivables and liabilities were noticed, which contribute to the measurement of performance. Solutions become more accurate and more focused on the long-term perspective. Increase responsibility for financial management and make management work easier, because it is based on detailed information on the use of resources. However, once it was indicated that the accrual basis does not change decision-making. In general, the application of the accrual basis is considered to be a beneficial change in the quality of decisions.

Issue No. 11 provides insights about *'the usefulness of the accrual basis in everyday work'*. The issue has sub-categories: 'positive assessment', 'partially positive', 'neutral' (see Table 13).

Table 13. Experts' insights on the importance of the accrual basis in day-to-day accounting activities

Category	Sub-category	Answers from experts
Benefits of the accrual basis	Positive assessment	E3: '<... > system has advanced and is viewed favorably <... >".
		E4: 'Positively'.
		E5: '<... > has a positive <... >".
	Partially positive	E6: '<... > now has a positive <... >".
		E8: 'Okay <... >".
	Neutral	E2: 'I can't name a specific benefit <... >".
	E1: '<... > principle is relevant <... >".	
	E7: '<... > I can't comment on <... >".	

Source: compiled by authors

It was pointed out that the accrual basis has progressed and is now viewed more favourably than at the beginning of the reform. There is a tendency that the accrual basis has provided more clarity, reduced the probability of errors and helped to unify the applied accounting methodologies. In general, the accrual basis allows for clearer monitoring of financial flows and gives a more accurate picture of the institution's financial position. Finally, despite the challenges in the beginning, today most specialists are able to work with the basis efficiently.

Comparison of 'accrual cash basis advantages in the public sector' (issue No. 12) has sub-categories: 'more accurate and detailed information', 'better financial management and planning', 'more suitable for the structure of the public sector', and 'no clear opinion' (see Table 14).

Table 14. Experts' insights on the comparison of accumulation and cash accounting in the public sector

Category	Sub-category	Answers from experts
Comparison of principles	More accurate and detailed information	E1: '<... > accurate performance result <... >'. E2: '<... > you get more information <... >'. E4: '<... > has more advantages <... >'. E5: '<... > reports show the true financial condition of the institution, cash flows, performance, sources of funding <... >'. E6: '<... > the principle of accumulation reflects the real economic situation <... >'.
	Better financial management and planning	E3: '<... > allows you to better manage your finances <... >'. E6: '<... > allows for better planning and management of public finances <... >'.
	More suited to the structure of the public sector Doesn't have a clear opinion	E7: '<... > complex structures require accounting completeness, which is ensured by the application of the accrual basis <... >'. E8: 'I can't really compare <... >'.

Source: compiled by authors

It was suggested that the accrual basis is superior to the cash basis. The accrual basis allows for providing more accurate performance results and more detailed information about the financial conditions of the institutions. The accrual basis better reflects the economic situation, as it shows not only cash flows, but also long-term liabilities and real costs. It provides an opportunity to make simpler decisions and to plan finances more efficiently. Meanwhile, cash accounting only reflects the moment of payment, and not the actual experience of expenses. The accrual basis is more in line with the needs of the public sector structure, especially where financial transparency and accountability are needed. The accrual basis helps to unify accounting methods and reduces the likelihood of errors.

Issue No. 13 includes *'the main challenges of the public sector that can be solved by applying accrual accounting'*. The category 'public sector challenges' has been distinguished into sub-categories: 'management of liabilities and assets', 'data accuracy and accountability', 'financial transparency and discipline', and 'no opinion' (see Table 15).

Table 15. Experts' insights on the main challenges of the public sector that can be solved by applying accrual accounting'

<i>Category</i>	<i>Sub-category</i>	<i>Answers from experts</i>
Public sector challenges	Liabilities and Asset Management	E1: '<... > Accounts receivable - accounts payable management <... >'. E3: '<... > budget management, commitment management <... >'. E5: '<... > assets and liabilities are now accounted for and displayed correctly <... >'. E6: '<... > more efficient decisions on budget allocation <... >'. E4: '<... > more accurate data on the activities carried out'.
	Data accuracy and accountability	E6: '<... > the challenges of transparency and financial discipline are addressed <... >'. E7: 'Transparent use of funding amounts <... >'. E2: 'I don't know.'
	Financial transparency and discipline	E8: 'I don't have an opinion.'
	No opinion	

Source: compiled by authors

It was revealed that there is a seen a clear benefit of the accrual basis in solving the main challenges of the public sector. There is a tendency in accounting to improve the management and presentation of liabilities, especially long-term liabilities. The experts highlighted that the accrual basis helps to record receivables and payables more accurately and creates opportunities for more efficient budget management. With the accuracy of the data, accounting becomes clearer and more precise, which allows for the justification of decisions and the evaluation of the activities carried out. Once it was noted that all assets and liabilities of institutions are now accounted for and correctly reported in the accounts. It has also emerged that the accrual basis helps to ensure clearer and more transparent financial management, allowing for better planning of the costs of public services.

Issue No. 14 gives an understanding of *'the main legal deficiencies that hinder the effective implementation of accrual accounting'*. The 'legal deficiencies' have been distinguished into sub-categories: 'discrepancies between legal acts and the principle of accumulation', 'no opinion' (see Table 16).

Table 16. Experts' insights on legal barriers

<i>Category</i>	<i>Sub-category</i>	<i>Answers from experts</i>
Legal disadvantages	Discrepancies between legislation and the accrual basis	E1: '<... > the uncertainty of the legislation <... >'. E3: 'Unclear legal basis <... >'. E6: '<... > still focused on the money-based <... >'. E2: 'I don't know.'
	No opinion	E4: 'I don't have an opinion.' E5: '<... > I don't know'. E7: 'I don't see any.' E8: 'I don't know.'

Source: compiled by authors

It was observed that the specific shortcomings in the legislation hinder the smooth application of the accrual basis in the public sector. It has been mentioned that some legislation remains focused on the cash basis and not on accrual-based accounting. The late adoption or unclear wording of legislation, which raises practical difficulties in its application, was singled out. The answers of the experts make it clear that there are legal aspects that are not always compatible with the principles of the reform.

The issue No. 15, *'the possibility of improving the legal and institutional environment to make the application of the accumulation principle more effective'*. The category 'comparison of principles' has been distinguished into: 'improvement of legal regulation', 'cooperation', 'institutional changes', and 'no opinion' (see Table 17).

Table 17. Experts' insights on proposals for the improvement of the legal and institutional environment

<i>Category</i>	<i>Sub-category</i>	<i>Answers from experts</i>
Improving the legal framework	Improving the legal framework	E1: 'A budget of at least 3 years is guaranteed <... >'. E3: '<... > more detailed legal regulation <... >'. E6: '<... > to review and harmonise budgetary planning and accounting legislation <... >'. E8: '<... > cooperation with working <... >'. E7: '<... > in an effort to < public sector accounting centers... >'. E2: 'I don't know.'
	Collaboration	E4: 'I don't have an opinion.'
	Institutional changes	E5: 'I don't have an opinion.'
	No opinion	

Source: compiled by authors

There is a tendency towards several directions in which the legal and institutional environment could be improved. It was mentioned that the need to ensure longer-term budgetary planning, for at least three years, while allowing for the carry-over of unused appropriations to the following year. The importance of clear and detailed legal regulations, including practical assistance and training, was also emphasised. Additionally, it was pointed out that budgetary planning and accounting legislation should be harmonised so that it is based on the same principles. The issue was raised that this transformation is difficult to implement in practice due to the diversity of the public sector. Anyway, changes are already underway – accounting centres are being established and a unified system of accounting centres is being implemented, which contributes to the formation of consolidated reports. It was noticed that the need for closer cooperation with accountants became apparent. It can be concluded that systemic legal clarity, coordinated planning and practical assistance are key areas for improvement.

In conclusion, the research carried out contributes to the changes and challenges that have occurred during the accounting reform in the public sector and complements the previous research. The results of the survey showed that there is a positive impact of the transition to the accrual basis. The main advantages were highlighted: more accurate reflection of the financial position, more transparent reporting, clearer financial data, better management of assets and liabilities, and the possibility of more efficient budgeting. It should also be noted that the accrual basis allows for more justification of management decisions and creates conditions for the uniform application of accounting standards. During the study, essential challenges were also highlighted: insufficient competence of specialists at the beginning of the reform, unclear or contradictory legal regulation, high need for resources (both human and financial) and lack of technological solutions. The reform was not easy to implement, but in the long run brought positive results. Interestingly, some of the already known theoretical assumptions about the advantages of the accrual basis have also been confirmed in practice, while some aspects, such as *the different levels of preparedness of institutions or the complexity of the implementation of PSAFRS, have only been revealed through real experience*. The research not only allowed us to gain

a deeper understanding of the process of implementing accrual accounting in Lithuania but also revealed important practical aspects that are not widely discussed in the scientific literature. The results of this study are therefore an important contribution to research in the field of public sector accounting reform.

Final thought. Although the accrual basis implemented in Lithuania's public sector is viewed positively, given that Lithuania is an EU member state and that not all EU countries apply IPSAS-based standards, challenges remain regarding the comparability of financial statements and the reliability of statistical data. The harmonisation of accounting principles is still in progress, and in the future, Lithuania, along with other countries, will continue to face public sector accounting challenges.

Conclusions

The transformation of Lithuania's public sector accounting system over the past three decades reflects a gradual but determined shift from outdated, Soviet-era practices toward a modern, transparent, and internationally aligned financial management framework. The adoption of the accrual basis and the implementation of IPSAS-based standards marked a pivotal step in enhancing the credibility, consistency, and comparability of public sector financial reporting. While the reform process encountered numerous legal, institutional, and operational challenges, including delays, limited stakeholder engagement, and capacity constraints, it ultimately strengthened fiscal governance and accountability mechanisms. The evolution of the legal framework, culminating in the most recent amendments to the Law on Public Sector Accountability (The Republic of Lithuania, 2007) and the Law on Financial Accounting (The Republic of Lithuania, 2001), underscores Lithuania's commitment to continuous improvement and alignment with global public sector accounting practices. As international experience has shown, accrual-based reforms are essential not only for improving transparency and decision-making but also for fostering public trust in how governments manage public resources.

While the adoption of accrual-based accounting in the public sector, guided by IPSAS, represents a significant step toward improved transparency, accountability, and fiscal management, its implementation remains a highly complex and context-dependent process. As the literature and comparative cases across Europe, Latin America, Africa, and Asia illustrate, countries face a range of interconnected challenges, including institutional resistance, political interference, limited professional capacity, legal inconsistencies, and high implementation costs.

The Lithuanian case exemplifies how legal reforms, political support, and strategic alignment are essential in achieving meaningful transformation. Despite the technical sophistication of the IPSAS framework, success hinges on localised implementation strategies that reflect national administrative realities and cultural norms. Therefore, there is an urgent need for country-specific empirical research that explores these multifaceted barriers in depth.

The research findings indicate that the transition to the accrual basis in Lithuania's public sector accounting is widely regarded by experts as a positive and necessary reform. It has improved the accuracy of financial reporting, enhanced transparency, and contributed to more efficient financial planning and decision-making. Despite initial implementation challenges, the accrual basis is now perceived as beneficial in everyday accounting practice and better aligned with the complex needs of the public sector.

The findings reveal that while external factors, such as EU policies and IPSAS recommendations, played a critical role in initiating the reform, internal drivers, such as the need to improve asset and liability accounting, address deficiencies in the previous system, and raise accountability standards, also significantly influenced the change. However, successful implementation required substantial financial and human resources, legal amendments, and the development of technological and methodological tools.

Although the long-term benefits of the reform are evident, the study highlights persistent systemic challenges, including gaps in legal alignment with the accrual basis, uneven technological

preparedness, and varying levels of competence among accounting professionals. Therefore, further improvement of the legal and institutional framework, continued professional development, and strengthened inter-institutional cooperation are essential to ensuring the sustainability and effectiveness of accrual-based public sector accounting in Lithuania.

Limitations of the Research. This study has several limitations that should be acknowledged. First, the qualitative nature of the research means that the findings are inherently subjective and may reflect the personal biases, experiences, or professional perspectives of the interviewed experts. Second, the relatively small sample size of eight participants limits the generalisability of the results, particularly as the interviews were conducted within a single national and institutional context. Third, the use of convenience sampling and the difficulty of accessing high-level experts may have resulted in a participant group that is not fully representative of all relevant stakeholder perspectives.

Future research. Future studies could explore how collaboration or conflict between key institutions affects the implementation and sustainability of accounting reforms. More empirical evidence is needed to assess how IPSAS-based standards adoption influences fiscal sustainability, public service delivery efficiency, and citizen trust across different governance contexts. Research should further examine how elected officials at various government levels (local, regional, national) utilise financial data, whether for policy decision-making or political strategy and how this varies by political ideology or context. While transparency is often stated as a reform goal, few studies assess whether citizens actually understand and use public financial reports. Future research could explore financial literacy and the effective communication of complex accounting data. Emerging technologies (e.g., blockchain, AI, big data) are transforming how financial data is collected and reported. Future research could analyse whether these tools enhance or complicate reform processes and data reliability. Comparative studies between countries at different stages of reform implementation could identify key success factors and obstacles, offering valuable lessons for nations in early phases of reform. Given the increasing integration of public value and impact measurement, future research could investigate how accounting reforms can be aligned with performance measurement frameworks that track long-term social and environmental impacts.

Authors' contribution

Greta Timukaitė: conceptualisation, data curation, analysis, methodology. **Asta Šalienė:** supervision, validation, visualisation, writing – original draft, future research insights.

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Greta Timukaitė: Bachelor's degree student at the Faculty of Economics and Business Administration, Vilnius University. Research interests: sustainability accounting. Institutional address: Vilnius University, Saulėtekio av. 9, Vilnius, Lithuania, LT-10222.

Asta Šalienė: Dr., Assistant Professor at the Faculty of Economics and Business Administration, Vilnius University. Research interest: public sector auditing. Address of institution: Vilnius University, Saulėtekio av. 9, Vilnius, Lithuania, LT-10222.